



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

200411045

DEC 18 2003

T. EP. RA. A2

In re:

Company =

This letter modifies our ruling letter dated September 26, 2003, in which we grant (1) a conditional waiver of the minimum funding standard for the above-named pension plan for the plan year ending December 31, 2002; and (2) waivers of the 100 percent tax under section 4971(b) of the Internal Revenue Code (Code) for the above-named pension plan for the tax years associated with the plan years ending December 31, 1998, through 2001. The modification consists of an extension of the period specified in the second condition during which the Company was to execute an agreement with the scheduling the payment of all taxes due under section 4971(a) of the Internal Revenue Code.

As stated in the September 26, 2003, letter, the second condition provides:

Within 90 days from the date of this letter, the Company will execute an agreement with the scheduling the payment of all taxes due under section 4971(a) of the Code for the 1998-2001 plan years. The Company will provide documentation of such payment schedule agreement to the office within 120 days from the date of this letter, and will provide documentation of subsequent payments of the section 4971(a) taxes, as they are paid, to the office in a timely manner.

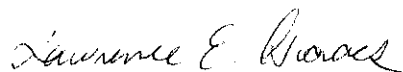
The second condition (2) in the September 26, 2003, letter is replaced by the following condition.

By March 25, 2004, the Company will execute an agreement with the Mid-Atlantic Area Office scheduling the payment of all taxes due under section 4971(a) of the Code for the 1998-2001 plan years. The Company will provide documentation of such payment schedule agreement to the \_\_\_\_\_ office by April 24, 2004, and will provide documentation of subsequent payments of the section 4971(a) taxes, as they are paid, to the \_\_\_\_\_ office in a timely manner.

We have sent a copy of this letter to the Manager, EP Classification, in \_\_\_\_\_ and to your authorized representatives (Form 2848) on file with this office.

If you have any questions concerning this letter, please contact \_\_\_\_\_ In any correspondence relating to this letter, please refer to SÉ:T:EP:RA:T:A2 as well.

Sincerely,



Lawrence E. Isaacs, Acting Manager  
Employee Plans Actuarial Group 2